

SENATE BILL 9

Q4
SB 528/25 – B&T

(PRE-FILED)

6lr0817
CF HB 139

By: **Senators Brooks, Carozza, Corderman, Gile, Hester, McKay, Ready, and Salling**

Requested: September 10, 2025

Introduced and read first time: January 14, 2026

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Tax-Free Day – Veterans’ Day**

3 FOR the purpose of establishing a tax-free day each year during which an exemption from
4 the sales and use tax is provided for sales to certain veterans if the taxable price of
5 the item for sale is less than a certain amount; authorizing the Comptroller, in the
6 Comptroller’s sole discretion, to suspend the tax-free day; requiring an individual,
7 in order to qualify for the exemption, to provide to the vendor evidence of eligibility
8 for the exemption; and generally relating to a sales and use tax exemption for
9 veterans.

10 BY adding to

11 Article – Tax – General

12 Section 11-247

13 Annotated Code of Maryland

14 (2022 Replacement Volume and 2025 Supplement)

15 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
16 That the Laws of Maryland read as follows:

17 **Article – Tax – General**

18 **11-247.**

19 (A) EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, BEGINNING
20 IN CALENDAR YEAR 2026, NOVEMBER 11 SHALL BE A TAX-FREE DAY IN MARYLAND
21 DURING WHICH THE SALES AND USE TAX DOES NOT APPLY TO A SALE TO A VETERAN
22 IF THE TAXABLE PRICE OF THE ITEM FOR SALE IS LESS THAN \$2,000.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(B) THE COMPTROLLER, IN THE COMPTROLLER'S SOLE DISCRETION, MAY**
2 **SUSPEND THE TAX-FREE DAY ESTABLISHED UNDER SUBSECTION (A) OF THIS**
3 **SECTION.**

4 **(C) TO QUALIFY FOR THE EXEMPTION UNDER SUBSECTION (A) OF THIS**
5 **SECTION, AN INDIVIDUAL:**

6 **(1) SHALL PROVIDE TO THE VENDOR EVIDENCE OF ELIGIBILITY FOR**
7 **THE EXEMPTION; AND**

8 **(2) MAY ESTABLISH THAT THE INDIVIDUAL IS A VETERAN BY**
9 **PRODUCING A VALID DRIVER'S LICENSE OR GOVERNMENT-ISSUED IDENTIFICATION**
10 **CARD THAT INCLUDES A NOTATION INDICATING THAT THE INDIVIDUAL IS A**
11 **VETERAN.**

12 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
13 1, 2026.